



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, June 24, 2021 – 5:30 PM

Held Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 899 2589 6629 #

Password: 422 589 591 #

COMMITTEE MEMBERS

Director Randy Orzalli – Chair

Director Ted Wood – Vice Chair

Director Gay Jones

Director Cindy Saylor - Alternate

CALL TO ORDER

PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN COMMITTEE'S SCOPE INCLUDING ITEMS ON OR NOT ON AGENDA

CONSENT ITEMS

The Consent Agenda is acted upon with one motion unless a committee member requests separate discussion and/or action.

Page No.

- | | | |
|----|--|---|
| 1. | Action Summary Minutes | 2 |
| | Recommendation: Approve the Action Summary Minutes for meeting of May 27, 2021. | |

PRESENTATION ITEMS

- | | | |
|----|---|---|
| 1. | Financial Report through April 30, 2021 <i>(Interim CFO Ken Campo)</i> | 3 |
| | Recommendation: Receive and file financial report. No action required. | |

NEXT MEETING DATE: July 22, 2021 at TBD

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on June 21, 2021

Michelle Dehoney, Interim Clerk of the Board

* No written report

** Separate Attachment



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

**ACTION SUMMARY MINUTES
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, MAY 27, 2021 – 5:30 PM
Held Remotely Via Zoom**

COMMITTEE MEMBERS

Director Randy Orzalli - Chair
Director Ted Wood – Vice Chair
Director Gay Jones
Director Cindy Saylor - Alternate

CALL TO ORDER

The meeting was called to order at 5:36 PM by Director Wood. Committee members present: Jones, Saylor, and Wood. Committee members absent: Orzalli. Staff present: Chief Harms and Interim Clerk Dehoney.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Jones, seconded by Wood, and carried unanimously by members present to adopt the Consent Calendar as follows:

1. Action Summary Minutes

Recommendation: Approve the Action Summary Minutes for meeting of April 22, 2021.

Action: Approved the Action Summary Minutes.

2. Quarterly Investment Report from March 2021

Recommendation: Receive and file the investment report for the 3rd quarter of Fiscal Year 2020-21.

Action: Received and filed the investment report for the 3rd quarter.

PRESENTATION ITEMS

1. Preliminary Budget FY 2021/2022 (Interim CFO Ken Campo)

Recommendation: Receive presentation. No action required.

Director Orzalli joined the meeting via Zoom during the presentation at 5:39 PM.

Action: No action taken

ADJOURNMENT

The meeting adjourned at 6:07 PM.

Director Orzalli, Chair

Michelle Dehoney, Interim Board Clerk

Sacramento Metropolitan Fire District



FINANCE COMMITTEE REPORT

FOR THE TEN MONTHS ENDED APRIL 30, 2021

(UNAUDITED)

Presented by:

Ken Campo, Interim CFO



CASH BALANCE
As of April 30, 2021 and 2020

FUND NO.	NAME OF FUND	FY 2020/21	FY 2019/20
212A	County of Sacramento	\$ 41,933,238	\$ 39,194,788
212A	Workers' Compensation Fund	487,896	161,960
212A	Wells Fargo Bank	1,447,912	1,265,136
	<i>SUBTOTAL - GENERAL FUND</i>	\$ 43,869,046	\$ 40,621,884
212D	County of Sacramento Capital Facilities Fund	729,288	634,530
212D	US Bank - Lease Revenue Bonds Reserve Fund	676,050	697,769
212D	Equipment Financing Trust	1,556,227	-
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 2,961,565	\$ 1,332,299
212E	County of Sacramento Pension Obligation Reserve Fund	3,046,067	4,085,165
212E	U.S. Bank - POB Trust Fund	7,100,711	4,654,563
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 10,146,778	\$ 8,739,728
212G	County of Sacramento Grant Fund	141,348	751,846
212I	County of Sacramento Impact Fees	7,991,530	7,042,931
212L	County of Sacramento Leased Property Fund	1,329,314	708,933
212M	IGT Fund	3,367,572	6,437,941
	<i>TOTAL CASH</i>	\$ 69,807,153	\$ 65,635,562

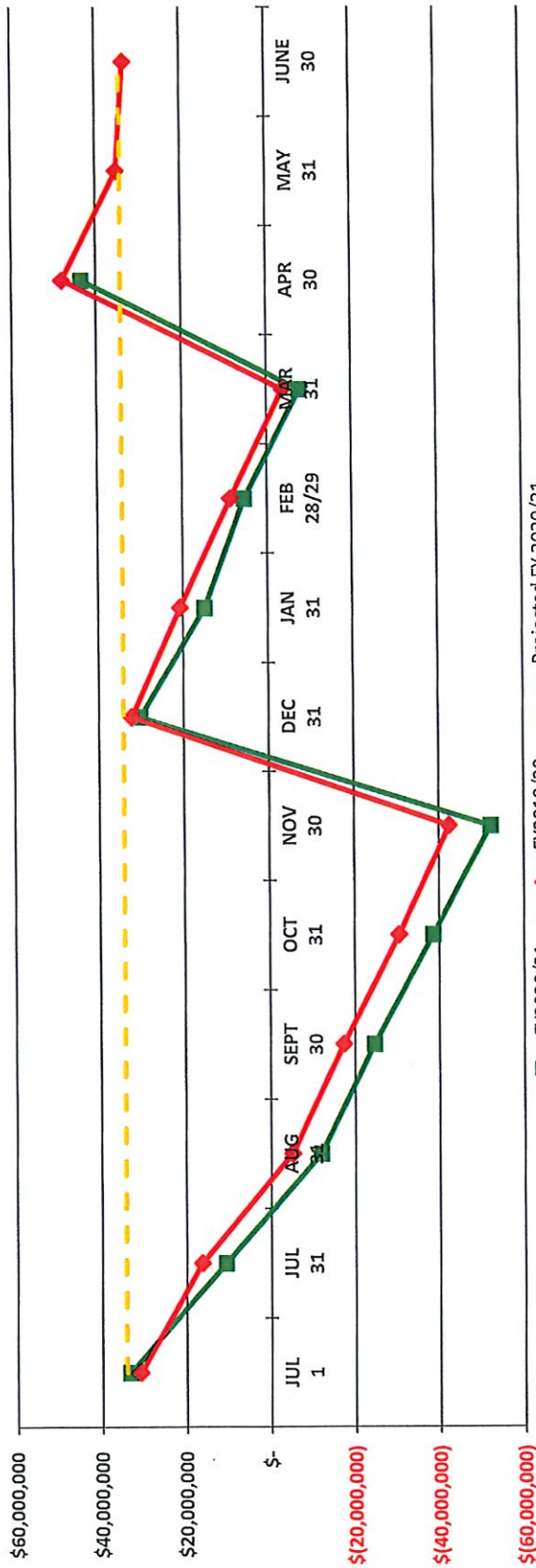


CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Ten Months Ended April 30, 2021

Beginning Balance, 7/1/2020	\$ 49,294,936
Contributions	4,599,441
Distributions	-
Investment Earnings	12,405,255
Admin Expense	<u>(23,663)</u>
Ending Balance, 04/30/2021	<u>\$ 66,275,969</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2019/20 to 2020/21



Period Ending	Reserves Net of WC ¹	Net Budgeted Expenditures ²	Ratio
07/01/20	\$ 33,248,163	\$ 233,364,288	14.2%
12/31/20	\$ 30,248,476	\$ 233,364,288	13.0%
04/30/21	\$ 43,497,714	\$ 233,364,288	18.6%
6/30/2021 Projected	\$ 34,145,354	\$ 233,364,288	14.6%

NOTE:

- 1) Reserves are shown net of \$4,000,000 for Workers' Compensation Reserves.
- 2) Budgeted expenditures are stated net of capital outlay and one-time expenditures, such as deployments.



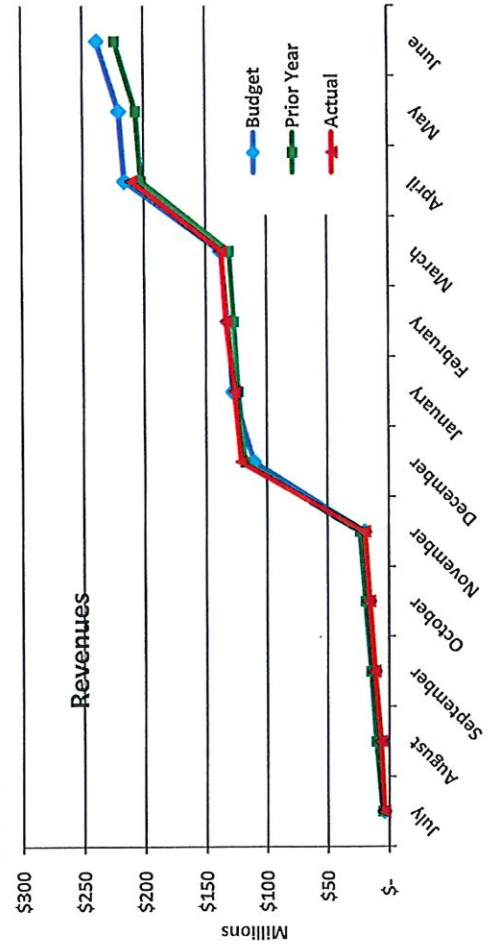
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2021

10 MONTHS / 83.3% OF FISCAL YEAR

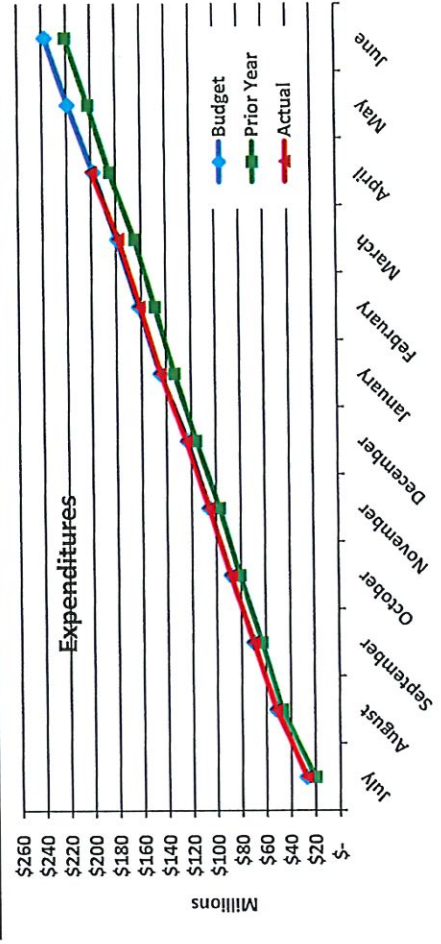
FISCAL YEAR 2020/21			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 166,535,905	\$ 163,912,288	98.42%
9300 FINES	7,651	1,430	18.69%
9400 USE OF MONEY/PROPERTY	11,425	(93,403)	-817.53%
9500 OTHER GOVERNMENTAL AGENCIES	4,247,232	2,044,471	48.14%
9600 OTHER CHARGES FOR SERVICES	13,249,479	9,594,660	72.42%
9669 MEDIC COST RECOVERY*	42,190,539	34,472,154	81.71%
9700 OTHER REVENUES	1,441,673	90,110	6.25%
TOTAL REVENUE:	227,683,904	210,021,690	92.24%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	1,100,000	-	0.00%
9900 TRANSFER FROM OTHER FUNDS	9,400,000	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 238,183,904	\$ 210,021,690	88.18%

*Includes GEMT



FISCAL YEAR 2020/21			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 106,849,741	\$ 89,990,962	84.22%
1200 EMPLOYEE BENEFITS	89,559,268	76,527,661	85.45%
TOTAL LABOR COSTS:	196,409,009	166,518,623	84.78%
2000 SERVICES & SUPPLIES	29,604,443	22,810,137	77.05%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,025,230	3,196,472	79.41%
3200 PRINCIPAL AND INTEREST	589,358	588,232	99.81%
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,614,588	3,784,704	82.02%
5000 TRANSFER TO OTHER FUNDS	6,658,674	6,658,674	100.00%
TOTAL EXPENDITURES:	\$ 237,286,714	\$ 199,772,138	84.19%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 897,191	\$ 10,249,552
--	-------------------	----------------------





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9100 ALL TAXES	\$ 163,912,268	\$ 155,552,047	5.37%	
9300 FINES	1,430	11,937	-88.02%	
9400 USE OF MONEY/PROPERTY	(93,403)	(289,543)	-67.74%	
9500 OTHER GOVERNMENTAL AGENCIES	2,044,471	2,149,602	-4.89%	
9600 OTHER CHARGES FOR SERVICES	9,594,660	7,799,128	23.02%	
9669 MEDIC COST RECOVERY	34,472,154	36,227,848	-4.85%	
9700 OTHER REVENUES	90,110	998,749	-90.98%	
TOTAL REVENUE:	210,021,690	202,449,768	3.74%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 210,021,690	\$ 202,449,768	3.74%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1100 EMPLOYEE WAGES	\$ 89,990,962	\$ 84,063,046	7.05%	
1200 EMPLOYEE BENEFITS	76,527,661	69,305,513	10.42%	
TOTAL LABOR COSTS:	166,518,623	153,368,559	8.57%	
2000 SERVICES & SUPPLIES	22,810,137	21,168,138	7.76%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	3,196,472	3,182,578	0.44%	
3200 PRINCIPAL AND INTEREST	588,232	586,707	0.26%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	3,784,704	3,769,285	0.41%	
5900 TRANSFER TO OTHER FUNDS	6,658,674	6,939,589	-4.05%	
TOTAL EXPENDITURES:	\$ 199,772,138	\$ 185,245,571	7.84%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 10,249,552	\$ 17,204,197
--	----------------------	----------------------



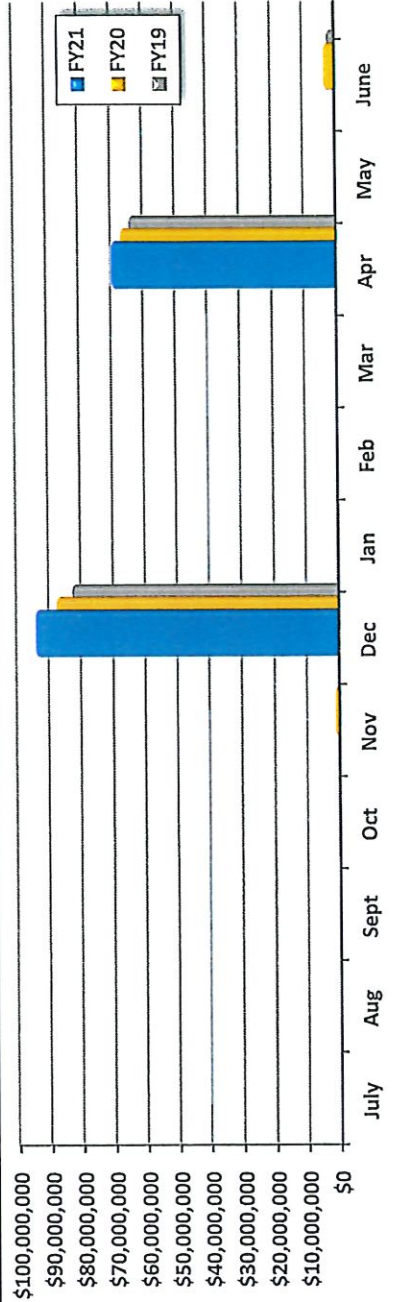
PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2019/20				FISCAL YEAR 2020/21			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
BUDGETED	\$ 157,987,583				\$ 166,535,905			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,352	2,352	0.00%		\$ 2,329	2,329	0.00%
September		34	2,386	0.00%		12	2,341	0.00%
October		874	3,260	0.00%		946	3,287	0.00%
November		1,233,956	1,237,216	0.78%		-	3,287	0.00%
December		87,412,119	88,649,335	55.78%		94,046,981	94,050,268	56.47%
January		(1,000)	88,648,335	55.78%		-	94,050,268	56.47%
February		2,858	88,651,193	55.78%		-	94,050,268	56.47%
March		6,840	88,658,033	55.78%		8,916	94,059,184	56.48%
April		66,894,014	155,552,047	97.87%		69,853,084	163,912,268	98.42%
May		30,898	155,582,945	97.89%				
June		3,349,376	158,932,321	100.00%				
Accrual		1	158,932,322	100.00%				
TOTAL REVENUES		\$ 158,932,322				\$ 163,912,268		98.42%

Total Property Taxes Compared to Prior Year:	
FY 2020/21	\$ 163,912,268
FY 2019/20	155,552,047
Revenue Increase (Decrease) from Prior Year	\$ 8,360,221
Percentage:	5.37%



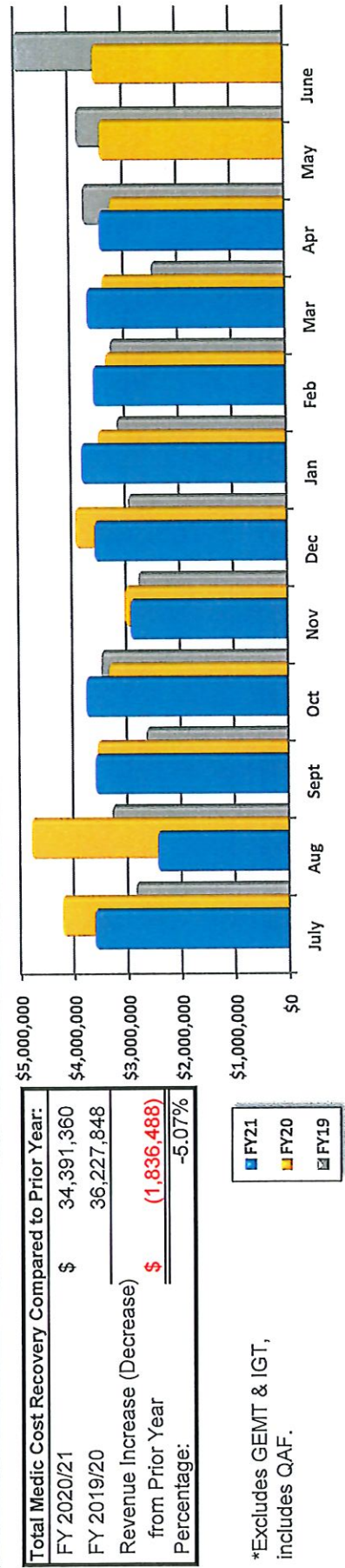


MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2020/21				FISCAL YEAR 2019/20			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Actual
BUDGETED	\$ 41,178,241 *				\$ 41,190,539 *			
July		\$ 4,202,502	\$ 4,202,502	10.53%		\$ 3,607,886	\$ 3,607,886	8.76%
August		4,781,122	8,983,624	22.51%		2,444,249	6,052,135	14.69%
September		3,536,563	12,520,187	31.36%		3,584,025	9,636,160	23.39%
October		3,317,257	15,837,444	39.67%		3,748,913	13,385,073	32.50%
November		3,020,466	18,857,910	47.24%		2,923,753	16,308,826	39.59%
December		3,920,331	22,778,241	57.06%		3,575,404	19,884,230	48.27%
January		3,484,111	26,262,352	65.79%		3,806,309	23,690,539	57.51%
February		3,338,708	29,601,060	74.15%		3,577,685	27,268,224	66.20%
March		3,390,607	32,991,667	82.65%		3,683,118	30,951,342	75.14%
April		3,236,181	36,227,848	90.75%		3,440,018	34,391,360	83.49%
May		3,416,724	39,644,572	99.31%				
June		3,531,513	43,176,085	108.16%				
Net Accrual/Reversal		(3,257,784)	39,918,301	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 39,918,301				\$ 34,391,360		83.49%



*Excludes GEMT & IGT, includes QAF.

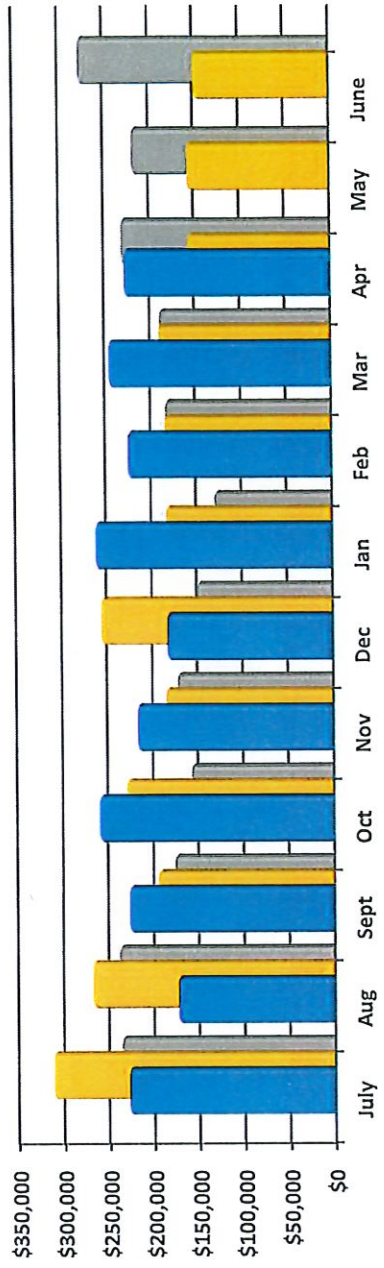


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2019/20			FISCAL YEAR 2020/21				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,111,750				\$ 2,101,750			
July		\$ 310,930	\$ 310,930	12.98%		\$ 227,678	\$ 227,678	10.83%
August		267,269	578,199	24.14%		172,497	400,175	19.04%
September		193,939	772,138	32.23%		226,309	626,484	29.81%
October		228,339	1,000,477	41.76%		258,520	885,004	42.11%
November		184,373	1,184,850	49.46%		216,573	1,101,577	52.41%
December		255,403	1,440,253	60.12%		182,634	1,284,211	61.10%
January		182,550	1,622,803	67.74%		261,378	1,545,589	73.54%
February		183,306	1,806,109	75.40%		225,011	1,770,600	84.24%
March		189,321	1,995,430	83.30%		245,604	2,016,204	95.93%
April		155,740	2,151,170	89.80%		227,641	2,243,845	106.76%
May		155,920	2,307,090	96.31%				
June		149,510	2,456,600	102.55%				
Net Accrual/Reversal		(61,076)	2,395,524	100.00%				
TOTAL CRRD REVENUES		\$ 2,395,524			\$ 2,243,845			106.76%

Total CRRD Revenues Compared to Prior Year:	
FY 2020/21	\$ 2,243,845
FY 2019/20	2,151,170
Revenue Increase (Decrease) from Prior Year	\$ 92,675
Percentage:	4.31%



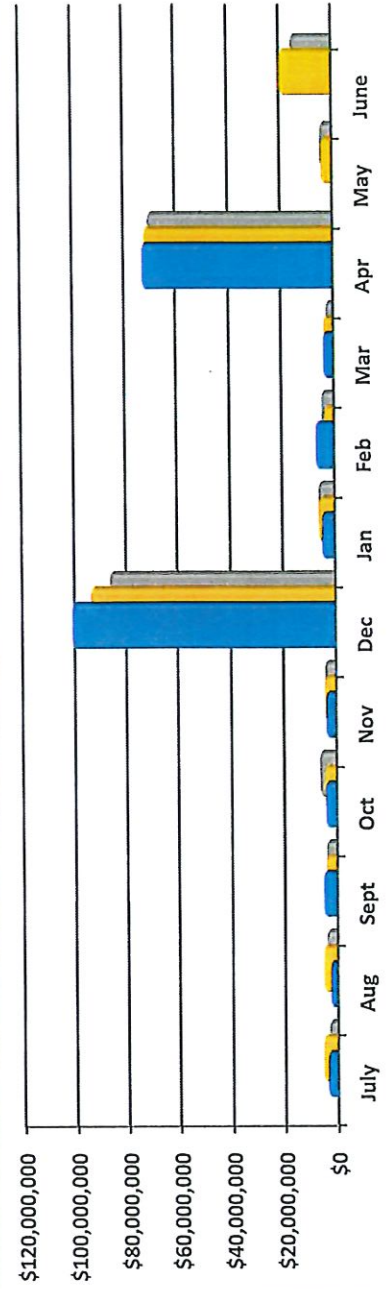


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2019/20				FISCAL YEAR 2020/21			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 224,474,586				\$ 238,183,904			
July		\$ 5,398,404	\$ 5,398,404	2.42%		\$ 3,858,209	\$ 3,858,209	1.62%
August		5,286,645	10,685,049	4.78%		2,621,794	6,480,003	2.72%
September		4,047,872	14,732,921	6.60%		5,230,730	11,710,733	4.92%
October		4,523,106	19,256,027	8.62%		4,309,627	16,020,360	6.73%
November		4,439,432	23,695,459	10.61%		3,958,142	19,978,502	8.39%
December		93,573,919	117,269,377	52.51%		100,862,383	120,840,885	50.73%
January		5,942,390	123,211,767	55.17%		5,113,122	125,954,007	52.88%
February		3,560,900	126,772,667	56.76%		7,106,727	133,060,734	55.86%
March		3,653,376	130,426,043	58.40%		3,996,450	137,057,184	57.54%
April		72,023,515	202,449,558	90.64%		72,964,506	210,021,690	88.18%
May		4,076,255	206,525,813	92.47%				
June (100% of year)		19,834,897	226,360,710	101.35%				
Net Accrual/Reversal		(3,013,875)	223,346,835	100.00%				
TOTAL REVENUE		\$ 223,346,835				\$ 210,021,690		88.18%



Total Revenue Compared to Prior Year:	
FY 2020/21	\$ 210,021,690
FY 2019/20	202,449,558
Revenue Increase (Decrease) from Prior Year	\$ 7,572,132
Percentage:	3.74%



REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Ten Months Ended April 30, 2021

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2020/21			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 596	\$ 8,906	1494.30%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	68,488	69,988	102.19%
9870 OTHER FUNDING SOURCES-FINANCING	3,985,000	-	0.00%
TOTAL REVENUE	4,054,084	78,894	1.95%
5900 TRANSFER FROM OTHER FUNDS	7,545,285	7,545,285	100.00%
TOTAL TRANSFER IN	7,545,285	7,545,285	100.00%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 11,599,369	\$ 7,624,179	65.73%

FISCAL YEAR 2020/21			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ -	\$ -	-
3200 PRINCIPAL & INTEREST	6,103,247	5,927,114	97.11%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	67,000	-	0.00%
4202 NON-STRUCTURE	153,000	-	0.00%
4300 VEHICLES & EQUIPMENT	5,670,718	4,016,670	70.83%
4400 COMPUTER SOFTWARE	324	324	100.00%
TOTAL CAPITAL OUTLAY	5,891,042	4,016,994	68.19%
TOTAL EXPENDITURES:	\$ 11,994,289	\$ 9,944,108	82.91%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (394,920)	\$ (2,319,929)
--	---------------------	-----------------------



REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 8,906	\$ 68,503	-87.00%	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	69,988	66,742	4.86%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-	
TOTAL REVENUE	78,894	135,245	-41.67%	
5900 TRANSFER FROM OTHER FUNDS	7,545,285	6,835,895	10.38%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 7,624,179	\$ 6,971,140	9.37%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
3200 PRINCIPAL & INTEREST	5,927,114	4,675,605	26.77%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	-	15,691	-100.00%	
4300 VEHICLES & EQUIPMENT	4,016,670	4,427,419	-9.28%	
4400 COMPUTER SOFTWARE	324	643,862	-99.95%	
TOTAL CAPITAL OUTLAY	4,016,994	5,086,972	-21.03%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 9,944,108	\$ 9,762,577	1.86%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,319,929)	\$ (2,791,437)
--	-----------------------	-----------------------



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Ten Months Ended April 30, 2021

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ 190	\$ 3,639	1915.26%	
9429 BUILDING RENTAL	1,115,664	950,140	85.16%	
9710 OTHER REVENUES	44	44	100.00%	
TOTAL REVENUE:	1,115,898	953,823	85.48%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 1,115,898	\$ 953,823	85.48%	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
2000 SERVICES & SUPPLIES	\$ 365,786	\$ 211,451	57.81%	
3200 PRINCIPAL AND INTEREST	296,332	296,331	100.00%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES:	\$ 662,118	\$ 507,782	76.69%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 453,780	\$ 446,041
-------------------------------------	------------	------------



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 3,639	2,972	22.44%	
9429 BUILDING RENTAL	950,140	933,709	1.76%	
9710 OTHER REVENUES	44	2,112	-97.92%	
TOTAL REVENUE:	953,823	938,793	1.60%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 953,823	\$ 938,793	1.60%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 211,451	\$ 245,325	-13.81%	
3200 PRINCIPAL AND INTEREST	296,331	296,581	-0.08%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 507,782	\$ 541,906	-6.30%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 446,041	\$ 396,887
--	-------------------	-------------------



REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Ten Months Ended April 30, 2021

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2020/21		FISCAL YEAR 2020/21		FISCAL YEAR 2020/21			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D
9410 INTEREST INCOME	\$ 131,211	\$ 2,990	2.28%	1100 EMPLOYEE WAGES	\$ 205,691	\$ -	0.00%
9531 AID/OTHER LOCAL GOV'T AGENCY	848,080	106,996	12.62%	1200 EMPLOYEE BENEFITS	-	-	-
9870 OTHER FUNDING SOURCES	-	736,090	-	TOTAL LABOR COSTS	205,691	-	0.00%
TOTAL REVENUE:	979,291	846,076	86.40%	2036 EDUCATION/TRAINING SUPPLIES	13,030	-	0.00%
				2085 PRINTING/BINDING	230	-	0.00%
				2252 MEDICAL EQUIP SUP	96,109	-	0.00%
				2314 SAFETY CLOTHING AND SUPPLIES	60,914	35,347	58.03%
				2591 OTHER PROFESSIONAL SERVICES	339,740	42,326	12.46%
TOTAL TRANSFER IN	47,205	47,205	100.00%	4303 CAPITAL OUTLAY	180,295	41,017	22.75%
				5000 TRANSFER TO OTHER FUNDS	741,434	741,434	100.00%
TOTAL REVENUE & SOURCES:	\$ 1,026,496	\$ 893,281	87.02%	TOTAL EXPENDITURES & EQUIPMENT:	\$ 1,637,443	\$ 860,124	52.53%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES \$ (610,947) \$ 33,157



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 2,990	\$ 12,315	-75.72%	
9531 AID/OTHER LOCAL GOV'T AGENCY	106,996	4,043,864	-97.35%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
9870 OTHER FUNDING SOURCES	736,090	-	-	
TOTAL REVENUE:	846,076	4,056,199	-79.14%	
5900 TRANSFER FROM OTHER FUNDS	47,205	103,694	-54.48%	
TOTAL TRANSFER IN	-	103,694	-100.00%	
TOTAL REVENUE & SOURCES:	\$ 893,281	\$ 4,159,893	-78.53%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ -	\$ -	-	
1200 EMPLOYEE BENEFITS	-	-	-	
TOTAL LABOR COSTS	-	-	-	
2035 EDUCATION AND TRAINING SERVICES	-	61,328	-100.00%	
2232 FIRE EQUIP SUPPLY	-	425,766	-100.00%	
2292 OTHER EQUIP SUPPLY	-	87,399	-100.00%	
2314 SAFETY CLOTHING AND SUPPLIES	35,347	-	-	
2591 OTHER PROFESSIONAL SERVICES	42,326	-	-	
TOTAL SERVICES AND SUPPLIES:	77,673	574,513	-86.48%	
3420 REIMB EXP FROM OTHER AGENCIES	-	2,250,237	-100.00%	
4303 EQUIPMENT	41,017	1,821,831	-97.75%	
5000 TRANSFER TO OTHER FUNDS	741,434	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 860,124	\$ 4,646,581	-81.49%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 33,157	\$ (486,688)
--	-----------	--------------



REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Ten Months Ended April 30, 2021

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ 1,791	\$ 29,015	16.20	
9657 IMPACT FEES	1,393,509	1,937,382	139.03%	
TOTAL REVENUE	1,395,300	1,966,397	140.93%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,395,300	\$ 1,966,397	140.93%	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 66,071	\$ 53,664	81.22%	
TOTAL SERVICES & SUPPLIES	66,071	53,664	81.22%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	7,000,000	1,311,523	18.74%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL ASSETS	7,000,000	1,311,523	18.74%	
TOTAL EXPENDITURES:	7,066,071	1,365,187	19.32%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 7,066,071	\$ 1,365,187	19.32%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (5,670,774)	\$ 601,210
--	-----------------------	-------------------



REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I
For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 29,015	\$ 63,662	-54.42%	
9657 IMPACT FEES	1,937,382	1,288,555	50.35%	
TOTAL REVENUE	1,966,397	1,352,217	45.42%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,966,397	\$ 1,352,217	45.42%	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 53,664	\$ 51,156	4.90%	
TOTAL SERVICES & SUPPLIES	53,664	51,156	4.90%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	1,311,523	171,201	666.07%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	1,311,523	171,201	666.07%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 1,365,187	\$ 222,357	513.96%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 601,210	\$ 1,129,860
--	-------------------	---------------------



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Ten Months Ended April 30, 2021

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 15,390,934	\$ (9,066)	-0.06%	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	15,390,934	(9,066)	-0.06%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 15,390,934	\$ (9,066)	-0.06%	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 6,600,000	\$ 6,151,628	93.21%	
TOTAL EXPENDITURES:	6,600,000	6,151,628	93.21%	
5000 TRANSFER TO OTHER FUNDS	9,400,000	-	0.00%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 16,000,000	\$ 6,151,628	38.45%	

EXCESS OF REVENUE OVER EXPENDITURES / \$ (609,066) \$ (6,160,694)



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Ten Months Ended April 30, 2021 and 2020

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120						
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	EXPENDITURES BY OBJECT	PRIOR Y-T-D EXPENDITURES	VARIANCE
9669 MEDIC COST RECOVERY	\$ (9,066)	\$ 8,206,205	-100.11%	2000 SERVICES & SUPPLIES	\$ 6,151,628	0.58%
9410 INTEREST INCOME	-	-	-			
TOTAL REVENUE	(9,066)	8,206,205	-100.11%	TOTAL EXPENDITURES:	6,151,628	0.58%
5900 TRANSFER FROM OTHER FUNDS	-	-	-	5000 TRANSFER TO OTHER FUNDS	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ (9,066)	\$ 8,206,205	-100.11%	TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 6,151,628	0.58%
				EXCESS OF REVENUE OVER EXPENDITURES	\$ (6,160,694)	
					\$ 2,089,958	